

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

SECOND DIVISION

BUKIDNON II ELECTRIC  
COOPERATIVE, INC.  
(BUSECO),

*Petitioner,*

CTA CASE NO. 10822

Members:

*Chairperson,*  
RINGPIS-LIBAN,  
MODESTO-SAN PEDRO, *and*  
FERRER-FLORES, II.

- versus -

COMMISSIONER OF  
INTERNAL REVENUE,

*Respondent.*

Promulgated:

9:30 AM

X-----

RESOLUTION

RINGPIS-LIBAN, *J.*:

For resolution of the Court is petitioner's *Motion for Reconsideration* filed on April 21, 2025, seeking reconsideration of the Decision promulgated on March 25, 2025, (the "Assailed Decision"), which dismissed the Petition for Review on jurisdictional grounds.

Petitioner maintains that the Reply Letter dated January 18, 2022 issued by the Commissioner of Internal Revenue (CIR), constitutes a definitive and final decision on its protest. It argues that the said letter clearly and unequivocally communicates the CIR's final determination of the disputed assessment, and hence, is appealable to this Court as a final decision on a disputed assessment.

In contrast, respondent, in his *Comment/Opposition (Re: Petitioner's Motion for Reconsideration dated 19 April 2025)* counters that the Petition for Review was correctly dismissed for lack of jurisdiction.

After careful evaluation of petitioner's arguments vis-à-vis the records of the case, the Court resolves to deny the *Motion for Reconsideration* for lack of merit.

In *Shangri-la International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*,<sup>1</sup> the Supreme Court emphasized that it is incumbent upon the movant to raise substantially plausible matters to justify the relief sought, viz.:

The bulk of the aforementioned grounds is a mere rehash of movants previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired cause of action.

Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.

Similarly, in *Harry L. Roque, Jr., et. al. v. Commission on Elections, represented by Hon. Chairman Jose Melo, et al.*,<sup>2</sup> the Supreme Court *En Banc* held that when a motion for reconsideration fails to raise matters that are substantially plausible or compellingly persuasive enough to warrant the desired relief, it must be denied, thus:

Petitioner's above contention, as well as the arguments, citations and premises holding it together, is a rehash of their previous position articulated in their memorandum in support of their petition. They have been considered, squarely addressed, and found to be without merit in the Decision subject hereof. The Court is not inclined to embark on another extended discussion of the same issue again x x x.

While a motion for reconsideration may tend to dwell on issues already resolved in the decision sought to be reconsidered – and this should not be an obstacle for a reconsideration – the hard reality is that petitioners have failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.

In this case, the grounds raised by petitioner have already been considered and squarely addressed in the Assailed Decision. Petitioner failed to present any new, substantial, or compelling reason to warrant a modification or reversal thereof.

**ACCORDINGLY**, petitioner's *Motion for Reconsideration* is **DENIED** for lack of merit.

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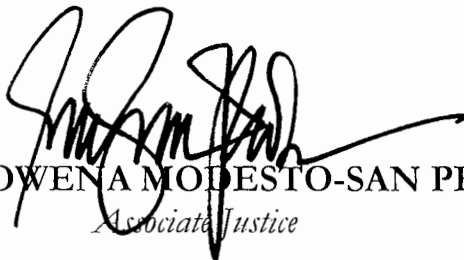
<sup>1</sup> G.R. No. 159938 (Resolution), January 22, 2007.

<sup>2</sup> G.R. No. 188456 (Resolution), February 10, 2010.

SO ORDERED.

  
MA. BELEN M. RINGPIS-LIBAN  
*Associate Justice*

WE CONCUR:

  
MARIA ROWENA MODESTO-SAN PEDRO  
*Associate Justice*

  
CORAZON G. FERRER-FLORES  
*Associate Justice*